REMARKS

Should you have any questions regarding the above, please feel free to give the below-listed attorney a call. If additional fees are required, please debit our Deposit Account No. 04-1414.

Respectfully submitted,

DORR, CARSON, SLOAN, BIRNEY & KRAMER, P.C.

Date: 1-5-2004

By: Leslie S. Garmaise

Reg. No. 47,587 3010 East 6th Avenue Denver, Colorado 80206 (303) 333-3010